IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Taisuke HIROOKA et al.	
Application No.: 10/559,704	
Confirmation No.: 1845	Art Unit: 2627
Filing or 371(c) Date: December 7, 2005	Examiner: C. Garcia
Title: SUBSTRATE WITH INTERMEDIATE LAYER	
FOR THIN-FILM MAGNETIC HEAD AND	
METHOD OF MANUFACTURING THE	
SUBSTRATE WITH INTERMEDIATE LAYER	

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated March 31, 2011, the period for response to which has been extended to August 1, 2011 (July 31, 2011 falls on a Sunday), by the accompanying Petition for a ONE-month Extension of Time, please amend the above-identified application as follows:

Amendments to the specification begin on page of this paper.

Amendments to the claims are reflected in the listing of the claims which begins on page 2 of this paper.

Amendments to the drawings begin on page of this paper and include an attached replacement sheet. An Appendix including the amended drawing figures is attached following page of this paper.

Remarks/Arguments begin on page 7 of this paper.

Please note, if a box is not checked, then no corresponding amendment is being made.